

UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO

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CLERK'S OFFICE
U.S. DISTRICT COURT
SAN JUAN, PR

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In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO,
et al.,

Debtors.

No. 17 BK 3283-LTS
(Jointly Administered)

-----x
In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING
CORPORATION (COFINA),

PROMESA
Title III

No. 17 BK 3284-LTS

Debtor.

-----x

**SUPPLEMENTAL AND AMENDED JOINT NOTICE OF APPEAL TO THE UNITED
STATES COURT OF APPEALS FOR THE FIRST CIRCUIT**

Original Notice of Appeal Filed February 19, 2019

COMES NOW, MARK ELLIOTT represented by the undersigned attorney and PETER C. HEIN AND LAWRENCE B. DVORES¹ both of whom appear *pro se*, as secured creditors and parties

¹ Mr. Peter C. Hein and Mr. Lawrence B. Dvores are not represented by the undersigned law firm of Godreau & Gonzalez, Law, and are appearing *pro se*.

in interest in the above captioned cases, and all of whom hereby appeal to the United States Court of Appeals for the First Circuit from the following orders and final orders and judgments entered by the United District Court for the District of Puerto Rico in the herein captioned cases, as well as all prior orders encompassed within the Amended Order and Judgment Confirming the Third Amended Title III Plan (filed February 5, 2019 and listed below) including but not limited to the prior orders included in the listing below:

- (1) *Amended Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 5, 2019 as Docket 5055 in case 17-03283 & Docket 561 in case 17-3284);*
- (2) *Amended Memorandum of Findings of Fact and Conclusions of Law in Connection with the Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 5, 2019 as Docket 5053 in case 17-03283 & Docket 560 in case 17-3284);*
- (3) *Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5048 in case 17-03283 & Docket 559 in case 17-3284).*
- (4) *Memorandum of Findings of Fact and Conclusions of Law in Connection with the Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5047 in case 17-03283 & Docket 558 in case 17-3284);*

(5) *Memorandum Opinion and Order Approving Settlement between Commonwealth of Puerto Rico and Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5045 in case 17-03283);*

(6) *Disclosure Statement Order (filed November 29, 2018 as Docket 375 in case 17-3284);*

(7) *Notice Regarding the Proper Method for Submission of Objections to the Proposed COFINA Plan of Adjustment (filed December 10, 2018 in case 17-3284).*

The parties to the orders listed above which are here appealed from and the names and addresses of their respective attorneys are as follows:

(1) United States Trustee for the District of Puerto Rico
Monsita Lecaroz, Esq.
Edificio Ochoa
500 Tanca Street, Suite 301
San Juan, PR 00901

(2) The Financial Oversight and Management Board of Puerto Rico,
Proskauer Rose LLP
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Attn: Martin J. Bienenstock, Esq., and Brian S. Rosen, Esq.
and
O'Neill & Borges LLC
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Attn: Hermann D. Bauer, Esq.

(3) Puerto Rico Fiscal Agency and Financial Advisory Authority
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Diana M. Perez, Esq.

and

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(4) Official Committee of Unsecured Creditors

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Attn: Luc A. Despins, Esq., Andrew V. Tenzer, Esq.,
Michael E. Comerford, Esq., and G. Alexander Bongartz, Esq.

and

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(5) Official Committee of Retired Employees

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Attn: Robert Gordon, Esq. and Richard Levin Esq.

and

Jenner & Block LLP
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Attn: Catherine Steege, Esq. and Melissa Root, Esq.

and

Bennazar, García & Milián, C.S.P.
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(6) COFINA Senior Bondholders' Coalition

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Attn: Susheel Kirpalani, Esq., Daniel Salinas, Esq.

and

Reichard & Escalera
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(7) The Puerto Rico Funds

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Attn: John K. Cunningham, Esq., Glenn M. Kurtz, Esq.

and

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and

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(8) Ambac Assurance Corporation

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and

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(9) National Public Finance Guarantee Corporation

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and

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(10) Assured Guaranty Corp.

Cadwalader, Wickersham & Taft, LLP
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and

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(11) Service Employees International Union (SEIU) and United Automobile
Aerospace and Agricultural Implement Workers of America (UAW)

Cohen, Weiss and Simon LLP
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and

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(12) PROSOL-UTIER

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(13) Manuel Natal Albelo²

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(14) Popular Democratic Party Caucus of the Puerto Rico Senate

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(15) Ad Hoc Group of General Obligation Bondholders

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Attn: Lawrence S. Robbins, Esq., Gary A. Orseck, Esq.,
Mark T. Stancil, Esq.

² The following parties filed an objection in conjunction with Mr. Manuel Natal Albelo:

René Pinto Lugo, VAMOS, Movimiento de Concertación Ciudadana Inc. (VAMOS); and the following labor unions: Unión de Empleados de Oficina y Profesionales de la Autoridad de Edificios Públicos (UEOGAEP); Unión Insular de Trabajadores Industriales y Construcciones Eléctricas Inc. (UITICE); Unión Independiente de Empleados de la Autoridad de Acueductos y Alcantarillados (UIA); Unión de Empleados de Oficina Comercio y Ramas Anexas, Puertos (UEOCRA); Unión de Empleados Profesionales Independientes (UEPI); Unión Nacional de Educadores y Trabajadores de la Educación (UNETE); y la Asociación de Inspectores de Juegos de Azar (AIJA).

Respectfully submitted on February 19, 2019 in San Juan Puerto Rico

GODREAU & GONZALEZ LAW, LLC

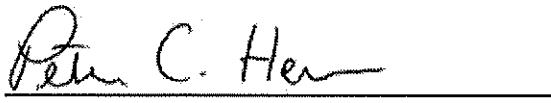
By: /s/ Rafael A. González Valiente

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Supplement to Notice of Appeal

PETER C. HEIN, appearing *pro se*, who is Claimant in Claim No. 10701, and who is also one of the appellants in the above February 19, 2019 Notice of Appeal, hereby appeals to the United States Court of Appeals for the First Circuit from the following orders entered by the United States District Court for the District of Puerto Rico in the above captioned cases, as well

as from all prior orders encompassed therein, including but not limited to the prior orders included in the list below:

- (1) *Order Sustaining Remainder of Thirteenth Omnibus Objection and Denying Motion to Compel (Filed September 12, 2019 as Docket #8694 in Case 17-03283)*
- (2) *Order Granting in Part Puerto Rico Sales Tax Financing Corporation's Thirteenth Omnibus Objection (Non-Substantive) to Duplicate Claims (Filed May 28, 2019 as Docket #7113 in Case 17-03283)*

The parties to the orders listed above which are hereby appealed from and the names and addresses of their respective attorneys are as follows:

- (1) *The Financial Oversight and Management Board of Puerto Rico*,
Proskauer Rose LLP
11 Times Square
New York, New York 10036
Attn: Martin J. Bienenstock, Esq., and Brian S. Rosen, Esq.
and
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918-1813
Attn: Hermann D. Bauer, Esq.
- (2) *Puerto Rico Fiscal Agency and Financial Advisory Authority*
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Attn: John J. Rapisardi, Esq., Suzanne Uhland, Esq.,
Diana M. Perez, Esq.
and
Marini Pietrantoni Muniz, LLC
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Dated: September 13, 2019

Respectfully Submitted,



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